



USFR MEMORANDUM NO. 235

TO: School District Administrators; County School Superintendents

FROM: Magdalene D. Haggerty, Office of the Auditor General
Vicki G. Salazar, Arizona Department of Education

DATE: July 8, 2008

SUBJECT: USFR Compliance Questionnaire (Supersedes USFR Memorandum No. 229 and amends USFR Memorandum No. 224)

Arizona Revised Statute §15-914 requires audit firms performing school district audits to complete and submit a USFR Compliance Questionnaire to the Auditor General. Each district is responsible for providing a copy of the USFR Compliance Questionnaire to the audit firm contracted to perform the district's audit. The enclosed USFR Compliance Questionnaire dated 7/08 will supersede the questionnaire dated 7/07 that was included in USFR Memorandum No. 229. **Auditors must use the 7/07 questionnaire for any remaining FY 2007 audits and use the new, enclosed questionnaire for FY 2008 audits and thereafter.**

Districts should continue to refer to USFR Memorandum No. 224 for general guidance on school district audit requirements, a sample audit contract, and a sample request for proposals.

If you have any questions or need assistance, please call the Office of the Auditor General, Accounting Services Division at (602) 553-0333, or the Arizona Department of Education, School Finance Operations Unit at (602) 542-5695.

MDH/VGS/gr
Enclosure